

Retailer's Use Tax Return

See form on page 3

You can access your tax account information, file your tax return, see your payment history, make payments online and more – all on our one-stop, streamlined Web site called Revenue Online. Sign Up and begin using your Login immediately. Visit www.Colorado.gov/RevenueOnline to get started today.

Retailer's Use tax should be collected on all sales to Colorado purchasers by out-of-state vendors who do not maintain a Colorado business location in the state. Out-of-state vendors that have a location in Colorado may also be required to collect retailer's use tax, see publication FYI Sales 58 for more information.

A return must be filed even if no tax is due. The best way to file this tax return is through Revenue Online, www.Colorado.gov/RevenueOnline Revenue Online will contain all applicable tax rates.

RTD (Regional Transportation District) use tax of 1.0% must be paid if the sales are made to businesses located within the boundaries of the District. The RTD District generally the Denver metro area, is comprised of the counties of Denver, Boulder, Jefferson and certain parts of Broomfield, Adams, Arapahoe, Douglas and Weld. CD (Scientific and Cultural Facilities District) use tax of .1% will consist of all areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver, and Broomfield. It also includes all of Douglas County except within the boundaries of Castle Rock and Larkspur. It is not in Weld County. The service fee rate for timely filed and paid returns for state and RTD/CD is .0333 (3.33 percent) effective with timely filed and paid returns after July 1, 2014.

The exemptions for state and RTD/CD will be the same effective January 1, 2014. The exemptions for a state-collected local jurisdiction may be different. Please refer to publication "Colorado Sales/Use Tax Rates" (DR 1002) for rates and exemptions that apply to the state, RTD/CD and state-collected local jurisdictions. RTA (Rural Transportation Authority) use tax must be paid if sales are made to businesses located within the boundaries of the Roaring Fork RTA district, the Pikes Peak RTA district, the Baptist Road RTA district and/or the South Platte Valley RTA district.

The **Roaring Fork RTA district** is composed of the towns of Basalt, Carbondale (incorporated and unincorporated), Glenwood Springs, New Castle and unincorporated Eagle County in the El Jebel area, and effective 1/1/09 all of Pitkin County (composed of Aspen, Snowmass Village and unincorporated Pitkin County).

The Pikes Peak RTA district is composed of all El Paso County except for the towns of Calhan, Fountain, Monument and Palmer Lake.

The Baptist Road RTA district is composed of an area within the City of Monument. It does not extend throughout the entire city.

The South Platte Valley (SPV) RTA district encompasses the city limits of Sterling.

Requirements for filing the Retailer's Use Tax Return:

When filing retailer's use and RTA use tax electronically, Revenue Online will do all the calculations for you and remind you what the taxes and rates are for your location(s).

A separate return must be filed for each RTA (Rural Transportation Authority) district use tax reported.

To report use tax in the Roaring Fork RTA district, the Pikes Peak RTA district, Baptist Road RTA district and the South Platte Valley RTA district, you will complete and send in separate pages instead of one for the filing period.

One return is to report the CD, RTD AND STATE use taxes. The RTA column is left blank. You will complete the FD columns **only** if you are filing for periods prior to the date indicated at the top of the appropriate column.

On a separate return, write in the site and account number and report the *sum total* Roaring Fork RTA district use tax in the first column of the form *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Roaring Fork" on the line above the first column labeled: **RTA:** _____. Use the schedule on page 5 to compute the total Roaring Fork RTA use tax. The other columns are left blank.

On a separate return, write in the site and account number and report the Pikes Peak RTA, the district use tax in the first column of the form *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Pikes Peak" on the line above the first column labeled: **RTA:** _____. The other columns are left blank.

On a separate return, write in the site and account number and report the Baptist Road RTA district use tax in the first column of the form *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Baptist Road" on the line above the first column labeled: **RTA:** _____. The other columns are left blank.

On a separate return, write in the site and account number and report the South Platte Valley RTA district use tax in the first column of the form *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "South Platte Valley" on the line above the first column labeled: **RTA:** _____.

The other columns are left blank.

Complete and send in **all** pages. One check can be remitted for the total for all returns. You must file all these returns at this time by the due date, which is the 20th of the month following the filing period.

When filing retailer's use and RTA use tax electronically, Revenue Online will do all the calculations for you and remind you what the taxes and rates are for your location(s). If you file by paper, all pages of this return will automatically be sent to you if you do not file electronically and **MUST** be filed unless you notify the Department of Revenue that you do not anticipate having any sales in one or more of the RTA districts, and are not liable for Colorado retailer's use tax in the specific RTA district.

Line 1: Enter the total amount of money received from all sales and services, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.

Line 2A: Sales to other licensed dealers for resale.

Line 2B: Enter the amount of deductions from the schedule on the second page of the form.

Line 3: The net sales amount **must** be entered in each column. If you have a zero return, file through Revenue Online, www.Colorado.gov/RevenueOnline

Line 3A: Enter the amount of sales delivered out of each jurisdiction taxing area.

Line 3B: Enter the total amount of state exemptions and any applicable local exemptions. Include the schedule with your return. For specific information about sales tax exemptions, consult with a tax professional.

Line 4: Enter net taxable sales. Subtract the total lines 3A and 3B from line 3 in each column. The net taxable sales amount must be entered in each column.

Line 5: Enter amount of tax for each type of tax collected. Multiply the amount of line 4 by the applicable tax rates which are printed below line 4.

Line 6: Enter the amount of excess tax collected.

Line 7: Add lines 5 and 6.

Line 8A: Service fee rate. If this rate is not shown, see Colorado Sales/Use Tax rates (DR 1002) to determine appropriate rate. The RTA taxes do not allow a service fee rate. Note: Timely returns filed on or after July 1, 2014 will have a state and RTD/CD service fee rate of .0333 (3.33%).

Line 8B: Enter deduction for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed **and** the tax is paid on or before the due date.

Penalty and Interest —Failure to file the return and pay the tax will result in penalty and interest charges. See publication

FYI General 11 on the Department of Revenue's Web site at www.TaxColorado.com

All entries of taxes on the use tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded.

You will still collect and keep track of exact amounts of use tax. It is only when you fill out your return that you round the numbers you are reporting. Your use tax remittance must not differ from the exact amount of tax collected by more than 50 cents. **A return must be filed and you must enter 0 (zero) even if the tax is (zero).**

A copy of this return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of sales tax reports. Records must be open for inspection by authorized representatives of the Executive Director, Department of Revenue.

All sums of money paid by the purchaser to the retailer as taxes shall be and remain public money, as property of the taxing jurisdictions. Unremitted taxes may be claimed at any time and vendors should always maintain sufficient records to prove they have remitted all collections.

This return, together with remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Department of Revenue, Denver CO 80261-0013, on or before the 20th day of the month following close of the taxable period. Quarterly returns must be filed on or before the 20th day of January, April, July and October. EFT payments must be made by the same due dates.

How to File an Amended Return—If you are filing an amended return, you may file through Revenue Online, www.Colorado.gov/RevenueOnline You may file a paper return if you cannot file online. Check the amended return box on the paper form. A separate amended return must be filed for each period. The amended return must show all tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety. Any questions regarding the preparation of your return may be directed in writing to: Department of Revenue, Denver CO 80261-0013, or by telephone: (303) 238-SERV (7378).

- **DO NOT REPORT RTA (Rural Transportation Authority) USE TAX ON THE SAME RETURN AS STATE AND RTD/CD USE TAX. USE A SEPARATE FORM.**
- **A SEPARATE RETURN MUST BE FILED FOR EACH RTA DISTRICT IN WHICH USE TAX IS DUE. (see instructions in red on page 1)**
- **PENALTY AND INTEREST ARE DUE IF NOT FILED ON OR BEFORE DUE DATE.**
- **RETURN MUST BE FILED EVEN IF NO TAX IS DUE. YOU MAY FILE A ZERO RETURN THROUGH REVENUE ONLINE AT www.Colorado.gov/RevenueOnline**
- **INCLUDE YOUR ACCOUNT NUMBER ON CHECK.**

MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue
Denver, CO 80261-0013



Retailer's Use Tax Return

Last Name or Business Name				First Name				Middle Initial			
Address				City		State		ZIP			
SSN 1			SSN 2			FEIN					
Signed under penalty of perjury in the second degree.			Signature			Date (MM/DD/YY)		0260-102			
Phone ()			1. Gross Sales and Services (include bad debts, previously deducted for this site/location only)					(1-6) 00			
Colorado Account Number		Period (MM/YY-MM/YY)		2. Deductions (nontaxed sales):					(2-6)		
				A. Sales to other licensed dealers, for resale					00		
Due Date (MM/DD/YY)		Location/Juris Code		B. Other deductions (from page 2)					00		
Mark here if this is an Amended Return <input type="checkbox"/>						C. Total (add lines 2A & 2B)		00			
		RTA:		FD Prior to 2012		CD		RTD		STATE	
3. Net Sales (line 1 minus line 2C)		00		00		00		00		00	
A. sales out of taxing area		00		00		00		00		00	
B. exemptions (list on page 2)		00		00		00		00		00	
4. Net taxable sales (line 3 minus A & B)		(4-1) 00		(4-3) 00		(4-4) 00		(4-5) 00		(4-6) 00	
Tax Rate				.0010							
5. Amount of sales tax		00		00		00		00		00	
6. Excess tax collected		(6-1) 00		(6-3) 00		(6-4) 00		(6-5) 00		(6-6) 00	
7. Total (add lines 5 & 6)		00		00		00		00		00	
8. A. Service fee rate		-N/A-									
B. Service fee allowed vendor (only if paid on or before due date)		(8-1) 00		(8-3) 00		(8-4) 00		(8-5) 00		(8-6) 00	
9. Sales Tax Due (line 7 minus line 8B)		(9-1) 00		(9-3) 00		(9-4) 00		(9-5) 00		(9-6) 00	
10. Penalty		(10-1) 00		(10-3) 00		(10-4) 00		(10-5) 00		(10-6) 00	
11. Monthly prime interest rate times line 9		(11-1) 00		(11-3) 00		(11-4) 00		(11-5) 00		(11-6) 00	
12. Total each tax (add lines 9, 10 & 11)		00		00		00		00		00	
13. Total Amount Owed (add all columns on line 12. See return check policy below)								<input type="checkbox"/> Paid by EFT (355)		\$.00	

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.



Itemized Deductions and Exemptions Schedule

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2B. Other Deductions must be itemized on the schedule below. Enter total Deductions on line 2B on front of this form.

1. Service Sales	\$
2. Sales to governmental agencies, religious or charitable organizations	\$
3. Sale of gasoline	\$
4. Sales of drugs by prescription and prosthetic devices	\$
5. Trade-ins for taxable resale	\$
6. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed)	\$
7. Sales of agricultural compounds and pesticides	\$
8. Other (explain)	\$
Total (enter on line 2B on page 1 of the form)	\$

3B. Enter total State Exemptions and applicable Local exemptions.

Net sales must be itemized below	FD Prior to 2012	CD	RTD	State
1. Food (including food sold through vending machines) \$				
2. Machinery \$				
3. Electricity \$				
4. Farm Equipment \$				
5. Sales of low-emitting vehicles etc. \$				
6. School-Related Sales \$				
7. Cigarettes \$		-----	-----	-----
8. Energy Components \$				
9. Space Flight Exemption \$	(B9-1)	(B9-2)	(B9-3)	(B9-4)
10. Other (explain) \$				
11. Total All Exemptions (enter on line 3B on page 1 of the form) \$				



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Enter total Applicable RTA Exemptions and applicable Local exemptions.

Net sales must be itemized below	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA	Pikes Peak RTA	Baptist Road RTA	South Platte Valley RTA
1. Food \$									
2. Machinery \$									
3. Electricity \$									
4. Farm Equipment \$									
5. Low-emit vehicles, etc. \$									
6. School-Related Sales \$									
7. Cigarettes \$									
8. Energy Components \$									
9. Space Flight Property \$									
10. Other (explain) \$									
11. Total (enter on line 3 below)									

(Keep documentation for verification of these sales for Roaring Forks RTA only)

To complete this schedule-complete each applicable column. Add across to the Total Roaring Fork RTA column. Transfer these figure to the Total Roaring Fork RTA column on the Roaring Fork RTA page.

	RTA Eagle	RTA Basalt RTA New Castle	RTA Carbondale	RTA Glen. Springs	RTA Pitkin (except Basalt)	Total Roaring Fork RTA
3. Net Sales (line 1–line 2C)	00	00	00	00	00	00
A. sales out of taxing area	00	00	00	00	00	00
B. exemptions (list)	00	00	00	00	00	00
4. Net taxable sales (line 3 minus A & B)	00	00	00	00	00	00
Tax Rate	.0060	.0080	.0100	.0100	.0040	
5. Amount of sales tax	00	00	00	00	00	00
6. Excess tax collected	00	00	00	00	00	00
7. Total (add lines 5 & 6)	00	00	00	00	00	00
8. A. Service fee rate B. Service fee allowed vendor (only if paid on or before due date)	----- 00	----- 00	----- 00	----- 00	----- 00	----- 00
9. Amount of sales tax	00	00	00	00	00	00
10. Penalty	00	00	00	00	00	00
11. Monthly prime int x line 9	00	00	00	00	00	00
12. Total each tax (lines 9–11)	00	00	00	00	00	00

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For Pikes Peak RTA

A separate return must be filed to report only the Pikes Peak RTA district use tax in the first column of the form. Write in "Pikes Peak" on the line above the first column labeled:

RTA

Do not fill in the other columns labeled CD, RTD, STATE on this separate return

	Pikes Peak RTA			Pikes Peak RTA	
3. Net Sales (line 1–line 2C)		00	7. Total (add lines 5 & 6)		00
A. sales out of taxing area		00	8. A. Service fee rate	NOT	00
B. exemptions (list)		00	B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE	00
4. Net taxable sales (line 3 minus A & B)		00	9. Amount of sales tax		00
Tax Rate	.0100		10. Penalty		00
5. Amount of sales tax		00	11. Monthly prime int x line 9		00
6. Excess tax collected		00	12. Total each tax (lines 9–11)		00

For Baptist Road RTA

A separate return must be filed to report only the Baptist Road RTA district use tax in the first column of the form. Write in "Baptist Road" on the line above the first column labeled:

RTA

Do not fill in the other columns labeled CD, RTD, STATE on this separate return.

	Baptist Road RTA			Baptist Road RTA	
3. Net Sales (line 1–line 2C)		00	7. Total (add lines 5 & 6)		00
A. sales out of taxing area		00	8. A. Service fee rate	NOT	00
B. exemptions (list)		00	B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE	00
4. Net taxable sales (line 3 minus A & B)		00	9. Amount of sales tax		00
Tax Rate	.0100		10. Penalty		00
5. Amount of sales tax		00	11. Monthly prime int x line 9		00
6. Excess tax collected		00	12. Total each tax (lines 9–11)		00

For South Platte Valley RTA

A separate return (remittance coupon) must be filed to report only the South Platte Valley RTA district use tax in the first column of the form. Write in "South Platte Valley" on the line above the first column labeled:

RTA

Do not fill in the other columns labeled CD, RTD, STATE on this separate return.

	South Platte Valley RTA			South Platte Valley RTA	
3. Net Sales (line 1–line 2C)		00	7. Total (add lines 5 & 6)		00
A. sales out of taxing area		00	8. A. Service fee rate	NOT	00
B. exemptions (list)		00	B. Service fee allowed vendor (only if paid on or before due date)	APPLICABLE	00
4. Net taxable sales (line 3 minus A & B)		00	9. Amount of sales tax		00
Tax Rate	.0010		10. Penalty		00
5. Amount of sales tax.		00	11. Monthly prime int x line 9		00
6. Excess tax collected		00	12. Total each tax (lines 9–11)		00

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